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MINISTRY OF LAW

New Delhi, the 25th August, 1951

The following Act of Parliament received the assent of the President on the 24th August, 1951 and is hereby published for general information:—

THE OPIUM AND REVENUE LAWS (EXTENSION OF APPLICATION) AMENDMENT ACT, 1951.

No. XLIV of 1951

An Act to amend the Opium and Revenue Laws (Extension of Application) Act, 1950.

[24th August, 1951]

Be it enacted by Parliament as follows:—

1. **Short title.**—This Act may be called the Opium and Revenue Laws (Extension of Application) Amendment Act, 1951.

2. **Amendment of section 3, Act XXXIII of 1950.**—For clause (b) of section 3 of the Opium and Revenue Laws (Extension of Application) Act, 1950, the following clauses shall be substituted and shall be deemed always to have been substituted, namely:—

"(b) in the disposal of cases transferred to the Central Commission under clause (a), it shall have and exercise the same powers as it has and exercises in the investigation of cases referred to it under the Taxation on Income (Investigation Commission) Act, 1947 (XXX of 1947), and shall be entitled to act for the same term as under sub-section (3) of section 4 of that Act;

(bb) any decision given, whether before or after the commencement of this Act, by the Chief Revenue Authority of Travancore or of Travancore-Cochin in the exercise or purported exercise of any powers conferred on it by any law for the time being in force in the State shall be deemed to be a decision given by the Income-tax authority for the purposes of sub-section (2) of section 8 of the Travancore Taxation on Income (Investigation Commission) Act, 1124 (Travancore Act XIV of 1124);"

K. V. K. SUNDARAM,

Secy. to the Govt. of India.

(293)

